Amendments to the Specification:

Please add the following new paragraph on Page 6 after Line 8:

-- Figure 3 is a partial sectional view illustrating the cutting edge portions of the opposing cutters of the present invention with sheet material residing there between wherein each of the cutters includes a crack initiator with a high rake angle extending from a cutter base having low rake angle.--

Please replace the paragraph beginning on Page 12, Line 17 with the following rewritten paragraph:

-- Although Figure 2 shows a first cutter 40 with a crack initiator 62 being used in conjunction with a second cutter 42 that is a typical prior art cutter, it will be appreciated by those skilled in the art that second cutter 42 can be replaced with a cutter that is similar or identical to first cutter 40. That is, second cutter 42 can include a crack initiator as well with rake and relief angles as discussed with reference to cutter base 64 and crack initiator 62. Such an arrangement is depicted in Figure 3 where there is illustrated a partial crosssectional view of the cut edge portion of first and second opposing cutters 40, 91 with the same exemplary laminated sheet material depicted in Figure 1. The first and second opposing cutters 40, 91 can be circular slitter knife blades, curve slitter knife blades, straight slitter knife blades, curve chopping knife blades, straight chopping knife blades, and scissors. First cutter 40 is identical to first cutter 40 depicted and described with reference to Figure 2. The second cutter 91 also includes a crack initiator 92 (having a height 118) and a low rake cutter base 94. The crack initiator 92 further includes a rake edge 96 with a rake angle 98; and a relief edge 100 with a relief angle 102. The low rake cutter base 104' includes a rake edge 110 with a rake angle 112; and a relief edge 114 with a relief angle 116. The crack initiator 92 and low rake cutter base 94 can be made by a variety of methods including, for example, electric discharge machining, chemical etch, grinding, milling, molding, lapping, assembling two separate pieces of material, honing or burnishing. The main functions of the crack initiator 92 are to initiate and propagate a crack until the base rake edge 110 contacts the sheet material 30 and begins to drive the cutting process. Specifically, the crack initiator 92 is used to penetrate through the upper coating or laminate 32 and into the base web 31 while keeping the stress in the sheet material 30 concentrated

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around the crack initiator 62 rather than spreading the high stress outside this confined zone and into a larger area. With this highly concentrated stress zone, the stress seen by the material or regions sensitive to stress, specifically the planar interface 36, is reduced. Reducing the stress at the planar interface 36 reduces the damage thereto resulting in reduced cutting defects. The function of the cutter base 94 is to continue the cutting process after the rake edge 110 of the cutter base 64 comes into contact with the sheet material 30 by taking over the cutting force from the crack initiator 92. As the cutter base 94 takes over the cutting force, it can protect the crack initiator 92 from further high stress contact of the sheet material 30 thereby resulting in a longer life of the crack initiator 92 and an overall longer tool life.—

Please replace the Parts List beginning on Page 14 with the following rewritten

Parts List:

-- PARTS LIST

12	rake angles
14	rake angles
16	relief angles
18	relief angles
20	sharpness of edges
22	sharpness of edges
24	clearance
26	cutters
28	cutters
30	sheet material
31	support or base web
32	upper layer or coating
34	lower layer or coating
36	planar interface
38	planar interface
40	1 st opposing cutters

prior art cutting devices

- 42 2nd opposing cutters
- 62 crack initiator
- low rake cutter base
- 65 rake angle
- 66 rake edge
- 67 relief angle
- 68 rake angle
- sharpness of edge
- 70 relief edge
- 72 relief angle
- 80 rake edge
- 82 rake angle
- 84 relief edge
- 86 relief angle
- 88 initiator height
- 90 clearance
- 91 opposing cutter
- 92 crack initiator
- 94 low rake cutter base
- 96 rake edge
- 98 rake angle
- 100 relief edge
- relief angle
- 104 low rake cutter base
- 110 rake edge
- 112 rake angle
- 114 relief edge
- 116 relief angle
- 118 height--

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